

3. COUNCIL CHARITABLE LAND – ANNUAL OPERATIONAL REPORT

1.0 INTRODUCTION

- 1.1 The Council being a trust corporation, by virtue of the Local Government Acts, is the Trustee of the Charities mentioned in Section 2 of this report and is appointed the Trustee pursuant to Section 210 of the Local Government Act 1972 by virtue of being the statutory successor to the Cuckfield Urban District Council, the Cuckfield Rural District Council, the Burgess Hill Urban District Council and the East Grinstead Urban District Council.
- 1.2 The trustees of all registered charities in England and Wales are required by Section 45 Charities Act 1993 to prepare an annual report containing the information required by the Charities (Accounts and Reports) Regulations 2005 regarding the activities of the charity in the preceding financial year.
- 1.3 The Council as Trustee comprises all the Members of the Council, who by virtue of their office as Members of the Council are the managing trustees of the Charities mentioned in Section 2 of this report. Members of the Council receive specific training on their roles and responsibilities as Charity Trustees as part of their Member training. The names of members of the Council holding office for the period 1st April 2007 to 31st March 2008, the period for which this report relates, who have served as a charity trustee are set out in the table below:

Mrs. Margaret Hersey (Chairman)
Clive Chapman (Vice-Chairman)

Jonathan Ash-Edwards	Brian Hall	Gary Marsh
Mrs. Margaret Baker	Ms. Sophia Harrison	Peter Martin
Mrs. Eileen Balsdon	Mrs. Sue Hatton	Edward Matthews
Stephen Barnett	Ms. Dorothy Hatswell	Pru Moore
Andrew Barrett-Miles	Paddy Henry	Ian Pearce
Richard Bates	Chris Hersey	Peter Reed
John Belsey	Chris Jerrey	Mrs. Heather Ross
Mrs. Liz Bennett	Mrs. Anne Jones	Mrs. Susan Seward
Mrs. Brenda Binge	James Joyce-Nelson	David Shevels
Andrew Brock	Mrs. Jane Keel	Mrs. Diane Shevels
Mrs. Heidi Brunsdon	Mrs. Susanna Kemp	Christopher Snowling
Patrick Cutler	Edward King	James Temple-Smithson
Ian Dixon	Mrs. Jacqui Landriani	Mandy Thomas-Atkin
Mrs. Kathleen Dumbovic	Andrew Lea	Julian Thorpe
Mrs. Gina Field	Edward Michael Livesey	Garry Wall
Trevor Fisher	Andrew MacNaughton	Mike Watts
Bernard Gillbard	Christopher Maidment	
Mrs. Jean Glynn	Gordon Marples	

- 1.4 Since an Annual Operational Report on the activities of the Charities mentioned in Section 2 of this report and the Accounts of the Charities mentioned in Section 2 of this report must be submitted to, considered and approved by the Members sitting Charity Trustees and not as Members of the Council, it is necessary to call a special meeting of the Members of the Council to sit as the Charity Trustees.

- 1.5 All of the Charities mentioned in Section 2 of this report are unincorporated associations and their principal office is Mid Sussex District Council, Oaklands, Oaklands Road, Haywards Heath, West Sussex RH16 1SS.
- 1.6 The Council's Chief Executive, Mr John Jory, is the Chief Executive of the Charities mentioned in Section 2 of this report and the routine operational management of the Charities is delegated to and shared by the Council's Head of Leisure and Sustainability, Mr. Mark Fischer, and the Council's Property Manager, Mr David Waite. Any major operational management decisions that might affect the interests of the Charities are made by the Charity Trustees.
- 1.7 The Charities' solicitor is the Solicitor to the Council, their bankers are the Cooperative Bank plc and Mr Hugh Barron (CPFA) independently examines their Accounts.
- 1.8 This report provides a review of the operational activities of the Charities managed by the Council and a statement of each charity's financial affairs for the period 1st April 2007 to 31st March 2008. A copy of the Accounts for each charity is annexed to this report and together they comprise the Charity's Annual Report and Accounts.

2.0 CHARITIES OPERATIONAL REPORT

2.1 General

- 2.1.1 Project work on these sites have been directed at maintaining the quality of these facilities and securing their income generating capacity to offset the costs of providing these publicly accessible open spaces and their facilities.

2.2 **Beech Hurst Gardens, Haywards Heath – Charity No:305202**

- 2.2.1 The Charity was constituted by a Declaration of Trust dated 2nd March 1950 when Gardens were gifted to the Council's predecessor, the Urban District Council of Cuckfield, by the trustees of the late William Johnson Yapp to be administered by the Council upon charitable trust.
- 2.2.2 The object of the Charity is the provision of a public park and recreation ground for the benefit of the inhabitants of Haywards Heath. The trustees powers of management are very restrictive and are limited to providing facilities for the use and enjoyment of the inhabitants of Haywards Heath for educational, scientific, cultural or recreational purposes and for any of the charitable purposes set out in section 4 of the Physical Training and Recreation Act 1937 and not for any purposes that are not charitable. By virtue of a Scheme made by the Charity Commissioners on 1st March 1996, the Council now has the power, subject to complying with charity law and the prior written consent of the Charity Commissioners, to sell or let part of the Charity's property provided that this will not unduly interfere with the objects of the Charity.
- 2.2.3 These gardens represent a major park for the town of Haywards Heath, while attracting visitors from outside the district. Regular maintenance has provided a high quality facility. A User Group is now well established. There have been further improvements to the borders and accessibility within the site.
- 2.2.4 The fourth year's trading figures for the Family Restaurant were not quite so good as two years ago and so only the base rent was collected with no supplementary rent. The new owners have however carried out a major re-furbishment of this building, which it is hoped will result in a higher turnover next year.

- 2.2.5 The restaurant complex at Beech Hurst leased to Whitbread PLC on 6th October 2003 was assigned to Mitchells and Butlers Retail Ltd on 4th January 2007. This followed a resolution made at the annual Charity Trustees meeting held on 27th September 2006.
- 2.2.6 Following a request from Mitchells and Butlers Retail Ltd to re-brand the Restaurant Complex the Charity Trustees considered a report on 27th February 2008 when they authorised the Solicitor of the Council to grant landlord's consent to minor alterations including the erection of new signage necessary to complete the re-branding exercise.
- 2.2.7 Income was also generated from a number of leases and licences on the site, hirings of the pitch and putt golf course, temporary refreshments from the site kiosk, tennis courts and rental from the cottages. This income contributed to the upkeep of the grounds and necessary building repairs. The site has been regularly maintained.
- 2.2.8 The cottages at Beech Hurst are let on Assured Shorthold Tenancy Agreements. Four of the five cottages are currently let and the vacant cottage is in the process of being refurbished.

The level of rent is reviewed annually.

Under the terms of the Assured Shorthold Tenancy Agreement, the Council is responsible for the maintenance/repair of the structure and interior of the premises as well as any installations provided for space, heating and sanitation and for the supply of water, gas and electricity. The tenant is responsible for keeping the garden and interior of the premises in a good and tidy condition.

The Council have a five-year 'repairs and renewals programme' that covers backlog and essential repairs to the cottages.

2.3 Richard Worsley Recreation Ground, Cuckfield (known as Cuckfield Recreation Ground) – Charity No: 206789

- 2.3.1 The Charity was constituted by Conveyance dated 1st July 1920 when the Park was gifted to the Council's predecessor, the Urban District Council of Cuckfield, by Frances Pendleburg Worsley to be administered by the Council upon charitable trust.
- 2.3.2 The object of the Charity is the provision of a Public Recreation Ground for the use and benefit of the inhabitants of the former Urban District of Cuckfield and the Parish of Cuckfield Rural, and as a perpetual memorial to her late husband, who died on the 9th November 1916, and as a memorial to those who gave their lives in the Great War 1914-18. The Council's powers of management are restricted to using the property for charitable purposes. By virtue of a Scheme made by the Charity Commissioners on 15th May 2000, the Council now has limited power, subject to complying with charity law and the prior written consent of the Charity Commissioners, to let part of the Charity's property provided that this will not unduly interfere with the objects of the Charity.
- 2.3.3 The grounds to this popular and well used venue were regularly maintained. Income was generated from pitch and event hirings, hire of the tennis courts and ground rental for the tennis pavilion. The income generated contributed to the grounds maintenance and upkeep of the tennis courts, pavilion, playgrounds and paddling pool.

2.3.4 During the year Capital works were undertaken to the pavilion building were to provide DDA compliant toilets and to improve the plumbing and shower systems (further reducing the risk of legionella etc.).

2.4 Fairfield Recreation Ground, Burgess Hill – Charity No: 305187

2.4.1 The Charity's property comprises the eastern end of the recreation ground. The Charity was constituted by Conveyance dated 1st October 1891 when the Park was gifted to the Council's predecessor, the Burgess Hill Local Board, by the Churchwardens and Overseers of the Parish of Clayton to be administered by the Council upon charitable trust. The Charity was enrolled on the books of the Charity Commissioners under the Mortmain and Charitable Uses Act 1888.

2.4.2 The object of the Charity is the provision of a place of exercise and recreation for the benefit of the inhabitants of the Parish of *Clayton* (now part of the Parish of Hassocks) and the neighbourhood. The Council's powers of management are restricted to using the property for charitable purposes within the meaning of the Recreational Charities Act 1958.

2.4.3 There has been no change to the charity section of the site. The grounds were regularly maintained.

2.4.4 The property comprises a popular public recreation ground on which is located a drained football pitch. Regular maintenance by the Council has provided a high quality facility. This continues to be used regularly by sports clubs generating much needed income, which has helped to offset sports pitch maintenance.

2.5 Public Open Spaces, Lucastes Avenue Haywards Heath – Charity No: 233890

2.5.1 The land was gifted to the Council's predecessor, the Urban District Council of Haywards Heath, for use as public open space in perpetuity by a Conveyance dated 9th January 1932. The Charity was constituted by an Order of the Secretary of State for Education and Science made on 26th January 1965 pursuant to section 18 of the Charities Act 1960 and the land was declared a charitable foundation, and the Cuckfield Urban District was appointed Charity Trustee.

2.5.2 The object of the Charity is the provision of public open space for the enjoyment of the inhabitants of Haywards Heath.

2.5.3 The land comprises mainly roadside grass verges and woodland belts at the eastern end in Lucastes Avenue, which are regularly maintained by the Council. It has no income generating potential.

2.6 Ashurst Wood Recreation Ground, East Grinstead – Charity No: 305162

2.6.1 The Charity was constituted by a Conveyance dated 22nd September 1954 when the Park was gifted to the Council's predecessor, the Urban District Council of East Grinstead, by the Trustees of Ashurst Wood Recreation Ground.

2.6.2 The object of the Charity is the provision of the open space for the recreation of adults and as a playground for children and youths of the village of Ashurst Wood as public open space. The Council's powers of management are restricted to using the property for charitable purposes within the meaning of the Recreational Charities Act 1958.

- 2.6.3 There has been no change to the facilities. A detailed study of all the District's pavilions and the access to them has led the Council to embark on a major programme of works in future years to address dilapidations of its building stock and to ensure the building is brought up to an acceptable standard for disabled access. Options for alterations to meet future demand by user groups are being considered following representations from existing users. Ashurst Wood pavilion is in this future programme of works, part of the Council's Asset Management Plan. The recreation ground comprises a number of recreational facilities including a children's playground. The soccer pitches continue to be very well used. All facilities were regularly maintained.
- 2.6.4 Income was received for football pitch and pavilion hire. The income contributed towards the maintenance of the trust property.

2.7 St Johns Park, Burgess Hill – Charity No: 305189

- 2.7.1 The Charity's property comprises only the eastern half of the park. The Charity was constituted by a Conveyance dated 24th April 1891 when the Park was gifted to the Council's predecessors, the Burgess Hill Local Board, upon charitable trust.
- 2.7.2 The object of the Charity is the provision of a Public Park and Pleasure Ground for the benefit of the inhabitants and visitors to St John's Common. The Council's powers of management are restricted to using the property for charitable purposes within the meaning of the Recreational Charities Act 1958.
- 2.7.3 The grounds of this popular park for Burgess Hill were regularly maintained.
- 2.7.4 Income was generated from pitch hirings for cricket, event and pavilion hirings. This contributed towards the cricket outfield maintenance and the upkeep of the pavilion.

2.8 Public Walk and Pleasure Ground, Lindfield (known as West Common) Charity No: 305324

- 2.8.1 The land was acquired by the Council's predecessor, the Urban District Council of Cuckfield pursuant to section 164 of the Public Health Act 1875 and constitutes public open space. The Charity was constituted when the land was enrolled on the books of the Ministry of Education pursuant to section 6(2) of the Mortmain and Charitable Uses Act 1888 and section 1 of the Mortmain and Charitable Uses Act Amendment Act 1892.
- 2.8.2 The object of the Charity is the provision of a Public Walk and Pleasure Ground pursuant to section 164 of the Public Health Act 1875 for the benefit of the local inhabitants of Lindfield. The Council's powers of management are restricted to using the property for charitable purposes within the meaning of the Recreational Charities Act 1958.
- 2.8.3 This land forms a linear open space surrounded by busy public highways with little income generating potential. The site continues to be regularly maintained.

2.9 King George's Field, Crawley Down – Charity No: 1060462

- 2.9.1 The Charity was constituted by a Declaration of Trust made by the Council's predecessor, the Rural District Council of Cuckfield, on 7th June 1938 whereby the

Council declared that the land would be held in perpetuity as memorial to his late Majesty King George V under the provisions of the King George's Foundation.

- 2.9.2 The object of the Charity is the provision of playing fields for the use and enjoyment of the inhabitants of Crawley Down.
- 2.9.3 The property comprises a small recreation ground. The property continues to be an important local recreational facility and has been regularly maintained.
- 2.9.4 The Charity Commission has removed King George V Field from the Register of Charities with effect from 31 May 07.

3.0 CHARITIES ACCOUNTS

3.1 From 1st March 1996 new reporting regulations came into effect such that from the financial year 1996/97, the Council, as Charity Trustees is obliged to complete annual returns for each of the managed Charities under its control. The accounts are attached as appendix 1 to this report. They set out the details of income and expenditure for each Trust Site for the financial year commencing on 1st April 2007 and ending on 31st March 2008.

3.2 At the request of the Charity Commissioners, the 2000/2001 accounts for Beech Hurst Gardens, Fairfield Recreation Ground, Richard Worsley and St Johns Park Charities were independently examined by Hugh Barron (CPFA), a qualified accountant experienced in the independent examination of Charity Accounts, on behalf of the Council. His report recommended that the accounts of the Charities administered by the Council should be prepared on an accruals accounting basis. The appendix attached details the financial affairs for each Trust for the financial year commencing on 1st April 2007 and ending on 31st March 2008 in that format. The accounts of those Charities with income or expenditure that exceeds £100,000 are subject to independent examination. However, the Council has for the sake of consistency elected to have all the Charities accounts independently examined and the accounts for the financial year 2007/08 were examined by Hugh Barron (CPFA) in June 2008. His reports on the accounts for each Trust are attached to the end of the accounts.

3.3 The returns to the Charity Commission will be completed on the basis of these figures. In line with recommended practice the Trust Fund Assets are no longer consolidated within the balance sheet in the Council's Statement of Accounts.

3.4 Members should note that in the case of each charity the charity's expenditure exceeds its income and that the shortfall is met from the Council's own resources.

4.0 FINANCIAL IMPLICATIONS

4.1 All income and expenditure shown in the 2007/08 Charity Accounts were accommodated within the 2007/2008 Revenue Budget.

5.0 RISK ANALYSIS

5.1 By compiling detailed annual operational and financial reports the Trustees are minimising their risks of not complying with current legislation and Charity Commission requirements. This report will form part of the Annual Returns for each Charity referred to in the report.

6.0 CONCLUSION

- 6.1.1 The trust property has been held and maintained satisfactorily during the period 1st April 2007 to 31st March 2008.

7.0 RECOMMENDATIONS

The Charity Trustees are recommended to:

- 7.1 *Note and agree the contents of this report; ratify the actions taken and approve the Charities' Accounts for 2007/2008***

BACKGROUND PAPERS:

Outdoor Business, Property, legal and finance files

ENVIRONMENTAL IMPLICATIONS STATEMENT:

This report raised no environmental implications.

LIASON WITH LOCAL COUNCILS:

No Town or Parish consultation has taken place for the purposes of this report, however consultation takes place for all major works and new initiatives.

COMPLIANCE WITH CODE OF PRACTICE ON COMMITMENTS:

All costs and income relating to charitable land were accommodated within the 2007/2008 Revenue Budget.

**Charity Accounts
2007/08**

Mid Sussex District Council as Charity Trustees of:

***Beech Hurst Gardens
Ashurst Wood Recreation Ground
Richard Worsley Recreation Ground
St John's Park
Fairfield Road Recreation Ground
King George's Playing Field
Lucastes Avenue Open Space
West Common Public Walk and Pleasure Ground***

Charity Accounts for the Year Ended 31st March 2008

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Beech Hurst Gardens - Registration Number 305202
Statement of Financial Activities for the year ended 31st March 2008

	<i>Unrestricted Funds</i>	<i>Restricted Income Funds</i>	<i>Endowment Funds</i>	<i>2007/08</i>	<i>2006/07</i>
	£	£	£	£	£
<i>Incoming Resources</i>					
Incoming Resources from Donors (MSDC)		9,991		9,991	
Income from Charitable Trading	14,601	73,437		88,038	89,851
<i>Total incoming resources</i>	14,601	83,428	0	98,029	89,851
Less cost of generating funds				0	
<i>Net incoming resources available for charitable application</i>	14,601	83,428	0	98,029	89,851
<i>Expenditure</i>					
Charitable Expenditure:					
Maintenance and Insurance		102,118		102,118	91,559
Utilities	6,795			6,795	5,662
NNDR	613			613	598
Management and Administration:					
Legal Costs				0	0
Audit Fees	250			250	250
Depreciation charge for year			47,505	47,505	44,510
Impairment Charge				0	0
Provision for Bad Debt				0	0
<i>Total expenditure</i>	7,658	102,118	47,505	157,281	142,579
Transfer Between Funds	(6,943)	6,943		0	0
<i>Net Incoming/(Outgoing) Resources</i>	0	(11,747)	(47,505)	(59,252)	(52,728)
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>					
Assets Revalued			153,000	153,000	254,995
Write Back of Depreciation on Revaluation			25,110	25,110	45,907
Disposal				0	
Write Back of Depreciation on Disposal				0	
<i>Net Movement in Funds</i>	0	(11,747)	130,605	118,858	248,174
<i>Fund Balances Brought Forward</i>	0	11,747	1,694,332	1,706,079	1,457,905
<i>Fund Balances Carried Forward</i>	0	0	1,824,937	1,824,937	1,706,079

Beech Hurst Gardens - Registration Number 305202
Balance Sheet as at 31st March 2008

	Notes	2007/08 £	2006/07 £
Fixed Assets			
Tangible Assets		1,824,937	1,694,332
Total Fixed Assets	3	1,824,937	1,694,332
Current Assets			
Debtors	4	0	11,747
Creditors Prepayment (receipts in advance)	5	13,938	11,798
Total Current Asset		13,938	23,545
Short Term Creditors	5	(13,938)	(11,798)
Net Current Assets/(Liabilities)		0	11,747
Total Assets Less Current Liabilities		1,824,937	1,706,079
Endowment Funds		1,824,937	1,694,332
Restricted Income Funds		0	11,747
Unrestricted Income Funds		0	0
Total Funds		1,824,937	1,706,079

Beech Hurst Gardens - Registration Number 305202
Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP.

2. Endowment and Restricted Funds

The land and buildings of the Charity represent the permanent endowment of the Charity. The deeds of the Charity state that the income from the rents of the properties are to be used for maintenance and insurance, therefore this has been treated as a restricted fund.

3. Details of Movements on Assets

	<i>Freehold Land & Buildings 2007/08 £</i>	<i>Freehold Land & Buildings 2006/07 £</i>
Asset Cost or Valuation		
Balance brought forward	1,795,342	1,540,347
Additions		
Revaluations	153,000	254,995
Disposals		
Balance carried forward	1,948,342	1,795,342
Accumulated Depreciation		
Balance brought forward	101,010	102,407
Disposals		
Revaluation	(25,110)	(45,907)
Charge for year	47,505	44,510
Balance carried forward	123,405	101,010
Net Book Value Brought forward	1,694,332	1,437,940
Net Book Value Carried forward	1,824,937	1,694,332

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 25-30 years for Beech Hurst Cottages, 44 years for Booking Office, 19 years for Quadrangle and 5 years for Tennis Shelter.
- The asset revaluation, as at 1st April 2007 was carried out by Mrs A Hutchings, FRICS, District Valuer South East. The Valuation Office is an Executive Agency of the Inland Revenue.

Beech Hurst Gardens - Registration Number 305202
Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year</i> 2007/08 £	<i>Amounts falling due within one year</i> 2006/07 £
Trade Debtors		
Amounts due to subsidiary and associated undertakings		
Other Debtors	0	11,747
Prepayments (receipts in advance)	13,938	11,798
Accrued Income		
Total	13,938	23,545

- The surplus of previous years' trading income has been spent within the current year.
- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

5. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year</i> 2007/08 £	<i>Amounts falling due within one year</i> 2006/07 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(13,938)	(11,798)
Deferred Income		
Total	(13,938)	(11,798)

6. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

Ashurst Wood Recreation Ground - Registration Number 305162
Statement of Financial Activities for the year ended 31st March 2008

	<i>Unrestricted Funds</i> £	<i>Endowment Funds</i> £	<i>2007/08</i> £	<i>2006/07</i> £
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	3,129		3,129	6,675
Income from Charitable Trading	8,000		8,000	6,975
<i>Total incoming resources</i>	11,129	0	11,129	13,650
<i>Expenditure</i>				
Charitable Expenditure:				
Maintenance and Insurance	10,065		10,065	14,932
Utilities	1,014		1,014	(303)
Management and Administration:				
Audit Fees	50		50	50
Depreciation charge for year		3,733	3,733	3,733
Provision for Bad Debt	2		2	(5)
<i>Total expenditure</i>	11,131	3,733	14,864	18,407
Transfer Between Funds				0
<i>Net Incoming/(Outgoing) Resources</i>	(2)	(3,733)	(3,735)	(4,757)
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued			0	0
Write Back of Depreciation on Revaluation			0	0
<i>Net Movement in Funds</i>	(2)	(3,733)	(3,735)	(4,757)
<i>Fund Balances Brought Forward</i>	2	150,534	150,536	155,293
<i>Fund Balances Carried Forward</i>	0	146,801	146,801	150,536

Ashurst Wood Recreation Ground - Registration Number 305162
Balance Sheet as at 31st March 2008

	Notes	2007/08 £	2006/07 £
Fixed Assets			
Tangible Assets		146,801	150,534
Total Fixed Assets	3	146,801	150,534
Current Assets			
Debtors	4	0	2
Creditors Prepayments (receipts in advance)	5	996	351
Total Current Asset		996	353
Short Term Creditors	5	(996)	(351)
Net Current Assets/(Liabilities)		0	2
Total Assets Less Current Liabilities		146,801	150,536
Endowment Funds		146,801	150,534
Unrestricted Income Funds		0	2
Total Funds		146,801	150,536

Ashurst Wood Recreation Ground - Registration Number 305162
Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP.

2. Endowment Fund

The land and buildings of the Charity represent the permanent endowment of the Charity.

3. Details of Movements on Assets

	<i>Freehold Land & Buildings 2007/08 £</i>	<i>Freehold Land & Buildings 2006/07 £</i>
Asset Cost or Valuation		
Balance brought forward	158,000	158,000
Additions	0	0
Revaluations	0	
Disposals	0	0
Balance carried forward	158,000	158,000
Accumulated Depreciation		
Balance brought forward	7,466	3,733
Disposals	0	0
Revaluation	0	0
Charge for year	3,733	3,733
Balance carried forward	11,199	7,466
Net Book Value Brought forward	150,534	154,267
Net Book Value Carried forward	146,801	150,534

- Depreciation basis is straight line for buildings.
- Depreciation rate is 30 years for the pavilion.

Ashurst Wood Recreation Ground - Registration Number 305162
Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year</i> 2007/08 £	<i>Amounts falling due within one year</i> 2006/07 £
Trade Debtors	0	2
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	996	351
Accrued Income		
Total	996	353

- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

5. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year</i> 2006/07 £	<i>Amounts falling due within one year</i> 2005/06 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(996)	(351)
Deferred Income		
Total	(996)	(351)

6. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

**Richard Worsley (Cuckfield) Recreation Ground - Registration
Number 206789**

Statement of Financial Activities for the year ended 31st March 2008

	<i>Unrestricted Funds £</i>	<i>Endowment Funds £</i>	<i>2007/08 £</i>	<i>2006/07 £</i>
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	29,635		29,635	23,469
Income from Charitable Trading	9,523		9,523	10,109
<i>Total incoming resources</i>	39,158	0	39,158	33,578
Less cost of generating funds	0		0	0
<i>Net incoming resources available for charitable application</i>	39,158	0	39,158	33,578
<i>Expenditure</i>				
Charitable Expenditure:				
Maintenance and Insurance	31,818		31,818	27,758
Utilities	6,750		6,750	5,696
Management and Administration:				
Agency Management Fees	200		200	(144)
Legal Costs			0	0
Audit Fees	150		150	150
Depreciation charge for year		3,286	3,286	2,321
Provision for Bad Debt	276		276	245
<i>Total expenditure</i>	39,194	3,286	42,480	36,026
Transfer Between Funds	0	0	0	0
<i>Net Incoming/(Outgoing) Resources</i>	(36)	(3,286)	(3,322)	(2,448)
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued			0	8,500
Write Back of Depreciation on Revaluation			0	0
Addition		27,000	27,000	0
<i>Net Movement in Funds</i>	(36)	23,714	23,678	6,052
<i>Fund Balances Brought Forward</i>	141	70,337	70,478	64,426
<i>Fund Balances Carried Forward</i>	105	94,051	94,156	70,478

**Richard Worsley (Cuckfield) Recreation Ground - Registration
Number 206789
Balance Sheet as at 31st March 2008**

	Notes	2007/08 £	2006/07 £
Fixed Assets			
Tangible Assets		94,051	70,337
Total Fixed Assets	3	94,051	70,337
Current Assets			
Debtors	4	105	141
Creditors Prepayment (receipts in advance)	5	30,406	3,262
Total Current Asset		30,511	3,403
Short Term Creditors	5	(30,406)	(3,262)
Net Current Assets/(Liabilities)		105	141
Total Assets Less Current Liabilities		94,156	70,478
Endowment Funds		94,051	70337
Unrestricted Income Funds		105	141
Total Funds		94,156	70,478

**Richard Worsley (Cuckfield) Recreation Ground - Registration
Number 206789
Notes to the Accounts**

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP.

2. Endowment

The land and buildings of the Charity represent the permanent endowment of the Charity.

3. Details of Movements on Assets

	<i>Freehold Land & Buildings 2007/08</i>	<i>Freehold Land & Buildings 2006/07</i>
	£	£
Asset Cost or Valuation		
Balance brought forward	77,300	68,800
Enhancement	27,000	
Revaluations		8,500
Disposals		
Balance carried forward	104,300	77,300
Accumulated Depreciation		
Balance brought forward	6,963	4,642
Disposals		
Revaluation	0	
Charge for year	3,286	2,321
Balance carried forward	10,249	6,963
Net Book Value Brought forward	70,337	64,158
Net Book Value Carried forward	94,051	70,337

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 32 years for Public Conveniences and 15 years for the Pavilion.

**Richard Worsley (Cuckfield) Recreation Ground - Registration
Number 206789
Notes to the Accounts**

4. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year 2007/08 £</i>	<i>Amounts falling due within one year 2006/07 £</i>
Trade Debtors	105	141
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	30,406	3262
Accrued Income		
Total	30,511	3403

- Trade Debtors includes debtors of £894.00 less provision for bad debt of £789.00
- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

5. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year 2007/08 £</i>	<i>Amounts falling due within one year 2006/07 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals *	(30,406)	(3,262)
Deferred Income		
Total	(30,406)	(3,262)

* £27,000 of this relates to enhancement work to the Pavilion.

5. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

St John's Park - Registration Number 305189
Statement of Financial Activities for the year ended 31st March 2008

	Unrestricted Funds £	Endowment Funds £	2007/08 £	2006/07 £
Incoming Resources				
Incoming Resources from Donors (MSDC)	20,223		20,223	15,594
Income from Charitable Trading	7,754		7,754	9,377
Total incoming resources	27,977	0	27,977	24,971
Cost of generating funds			0	0
Net incoming resources available for charitable application	27,977	0	27,977	24,971
Expenditure				
Charitable Expenditure:				
Maintenance and Insurance	25,356		25,356	23,718
Utilities	2,433		2,433	1,221
Rates			0	0
Management and Administration Expenditure:				
Legal Fees			0	0
Audit Fees	150		150	50
Depreciation charge for year		9,408	9,408	9,408
Provision for Bad Debt	19		19	1
Total expenditure	27,958	9,408	37,366	34,398
Transfer Between Funds	0	0	0	0
Net Incoming/(Outgoing) Resources	19	(9,408)	(9,389)	(9,427)
Unrealised Gains/(Losses) on Tangible Fixed Assets:				
Assets Revalued			0	0
Write back of depreciation on revaluation			0	0
Net Movement in Funds	19	(9,408)	(9,389)	(9,427)
Fund Balances Brought Forward	203	353,118	353,321	362,748
Fund Balances Carried Forward	222	343,710	343,932	353,321

St John's Park - Registration Number 305189
Balance Sheet as at 31st March 2008

	Notes	2007/08 £	2006/07 £
Fixed Assets			
Tangible Assets		343,710	353,118
Total Fixed Assets	3	343,710	353,118
Current Assets			
Debtors	4	222	203
Creditors Prepayment (receipts in advance)	5	1,483	(2,030)
Total Current Asset		1,705	(1,827)
Short Term Creditors	5	(1,483)	2,030
Net Current Assets/(Liabilities)		222	203
Total Assets Less Current Liabilities		343,932	353,321
Endowment Funds		343,710	353,118
Unrestricted Income Funds		222	203
Total Funds		343,932	353,321

St John's Park - Registration Number 305189
Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP.

2. Endowment Funds

The land and buildings of the Charity represent the permanent endowment of the Charity.

3. Details of Movements on Assets

	<i>Freehold Land & Buildings 2007/08 £</i>	<i>Freehold Land & Buildings 2006/07 £</i>
Asset Cost or Valuation		
Balance brought forward	390,750	390,750
Additions	0	0
Revaluations		
Disposals	0	0
Balance carried forward	390,750	390,750
Accumulated Depreciation		
Balance brought forward	37,632	28,224
Disposals	0	0
Revaluation		
Charge for year	9,408	9,408
Balance carried forward	47,040	37,632
Net Book Value Brought forward	353,118	362,526
Net Book Value Carried forward	343,710	353,118

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 38 years for the Pavilion.

St John's Park - Registration Number 305189
Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year</i> 2007/08 £	<i>Amounts falling due within one year</i> 2006/07 £
Trade Debtors	222	203
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (Receipts in Advance)	1,483	(2,030)
Accrued Income		
Total	1,705	(1,827)

- Trade Debtors include debtors of £443.97 less provision for bad debts of £221.99
- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

5. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year</i> 2007/08 £	<i>Amounts falling due within one year</i> 2006/07 £
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(1,483)	2,030
Deferred Income		
Total	(1,483)	2,030

6. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

Fairfield Road Recreation Ground - Registration Number 305187
Statement of Financial Activities for the year ended 31st March 2008

	<i>Unrestricted Funds</i> £	<i>Endowment Funds</i> £	2007/08 £	2006/07 £
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	8,784		8,784	10,030
Income from Charitable Trading	4,243		4,243	4,238
<i>Total incoming resources</i>	13,027	0	13,027	14,268
<i>Expenditure</i>				
Charitable Expenditure:				
Maintenance and Insurance	12,396		12,396	12,336
Utilities	763		763	552
Management and Administration Expenditure:				
Audit Fees	150		150	150
Depreciation charge for year		1,440	1,440	1,440
Provision for Bad Debt	(142)		(142)	615
<i>Total expenditure</i>	13,167	1,440	14,607	15,093
Transfer Between Funds			0	0
<i>Net Incoming/(Outgoing) Resources</i>	(140)	(1,440)	(1,580)	(825)
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued			0	0
Write back of depreciation on revaluation			0	0
<i>Net Movement in Funds</i>	(140)	(1,440)	(1,580)	(825)
<i>Fund Balances Brought Forward</i>	1,018	46,490	47,508	48,333
<i>Fund Balances Carried Forward</i>	878	45,050	45,928	47,508

Fairfield Road Recreation Ground - Registration Number 305187
Balance Sheet as at 31st March 2008

	Notes	2007/08	2006/07 £
Fixed Assets			
Tangible Assets		45,050	46,490
Total Fixed Assets	3	45,050	46,490
Current Assets			
Debtors	4	878	1,018
Creditors Prepayment (receipts in advance)	5	838	901
Total Current Asset		1,716	1,919
Short Term Creditors	5	(838)	(901)
Net Current Assets/(Liabilities)		878	1,018
Total Assets Less Current Liabilities		45,928	47,508
Endowment Funds		45,050	46,490
Unrestricted Income Funds		878	1,018
Total Funds		45,928	47,508

Fairfield Road Recreation Ground - Registration Number 305187
Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP.

2. Endowment Funds

The land and buildings of the Charity represent the permanent endowment of the Charity.

3. Details of Movements on Assets

	<i>Freehold Land & Buildings 2007/08 £</i>	<i>Freehold Land & Buildings 2006/07 £</i>
Asset Cost or Valuation		
Balance brought forward	52,250	52,250
Additions	0	0
Revaluations		
Disposals	0	0
Balance carried forward	52,250	52,250
Accumulated Depreciation		
Balance brought forward	5,760	4,320
Disposals	0	0
Revaluation		
Charge for year	1,440	1,440
Balance carried forward	7,200	5,760
Net Book Value Brought forward	46,490	47,930
Net Book Value Carried forward	45,050	46,490

- Depreciation basis is straight line for Buildings.
- Depreciation rate is 25 years for the Pavilion.

Fairfield Road Recreation Ground - Registration Number 305187
Notes to the Accounts

4. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year 2007/08 £</i>	<i>Amounts falling due within one year 2006/07 £</i>
Trade Debtors	877	1018
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	838	901
Accrued Income		
Total	1715	1919

- Trade Debtors includes debtors of £1,755.73 less provision for bad debt of £878.11
- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

5. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year 2007/08 £</i>	<i>Amounts falling due within one year 2006/07 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(838)	(901)
Deferred Income		
Total	(838)	(901)

6. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

King George's Playing Field - Registration Number 1060462
Statement of Financial Activities for the year ended 31st May 2007

	<i>Unrestricted Funds</i> £	<i>Endowment Funds</i> £	<i>2007/08</i> £	<i>2006/07</i> £
<i>Incoming Resources</i>				
Incoming Resources from Donors (MSDC)	436		436	3,296
Income from Charitable Trading	64		64	403
<i>Total incoming resources</i>	500	0	500	3,699
<i>Expenditure</i>				
Charitable Expenditure:				
Maintenance and Insurance	450		450	3,292
Management and Administration Expenditure:				
Rural Management Agreement			0	357
Audit Fees	50		50	50
Depreciation charge for year			0	0
Provision for Bad Debt			0	0
<i>Total expenditure</i>	500	0	500	3,699
Transfer Between Funds	0	0	0	0
<i>Net Incoming/(Outgoing) Resources</i>	0	0	0	0
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued			0	0
<i>Net Movement in Funds</i>	0	0	0	0
<i>Fund Balances Brought Forward</i>	0	0	0	16,750
<i>Fund Balances Carried Forward</i>	0	0	0	16,750

With effect from 31 May 2007, the Charity Commission has removed King George V Field from the Register of Charities.

King George's Playing Field - Registration Number 1060462
Balance Sheet as at 31st May 2007

	Notes	2007/08 £	2006/07 £
Fixed Assets			
Tangible Assets		0	16,750
Total Fixed Assets	3	0	16,750
Current Assets			
Debtors		0	0
Creditors Prepayment (receipts in advance)		0	0
Total Current Asset		0	0
Short Term Creditors		0	0
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		0	16,750
Endowment Funds		0	16,750
Unrestricted Income Funds		0	0
Total Funds		0	16,750

King George's Playing Field - Registration Number 1060462
Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP. The Charity Commission has removed King George's Playing Field from the Register of Charities with effect from 31 May 2007.

2. Endowment and Restricted Funds

The land and buildings of the Charity represent the permanent endowment of the Charity.

3. Details of Movements on Assets

	<i>Freehold Land & Buildings 2007/08 £</i>	<i>Freehold Land & Buildings 2006/07 £</i>
Asset Cost or Valuation		
Balance brought forward	16,750	16,750
Additions	0	0
Revaluations	0	0
Disposals	(16,750)	0
Balance carried forward	0	16,750
Accumulated Depreciation		
Balance brought forward	0	0
Disposals	0	0
Revaluation	0	0
Charge for year	0	0
Balance carried forward	0	0
Net Book Value Brought forward	16,750	0
Net Book Value Carried forward	0	16,750

- Depreciation is not applicable.

4. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

Lucastes Avenue Open Space - Registration Number 233890
Statement of Financial Activities for the year ended 31st March 2008

	Unrestricted Funds £	Endowment Funds £	2007/08 £	2006/07 £
Incoming Resources				
Incoming Resources from Donors (MSDC)	672		672	331
Total incoming resources	672	0	672	331
Expenditure				
Charitable Expenditure: Maintenance and Insurance	672		672	331
Total expenditure	672	0	672	331
Transfer Between Funds			0	0
Net Incoming/(Outgoing) Resources	0	0	0	0
Unrealised Gains/(Losses) on Tangible Fixed Assets:				
Assets Revalued			0	0
Net Movement in Funds	0	0	0	0
Fund Balances Brought Forward	0	2	2	2
Fund Balances Carried Forward	0	2	2	2

Lucastes Avenue Open Space - Registration Number 233890
Balance Sheet as at 31st March 2008

	Notes	2007/08 £	2006/07 £
Fixed Assets			
Tangible Assets		2	2
Total Fixed Assets	3	2	2
Current Assets			
Debtors		0	0
Creditors Prepayment (receipts in advance)		20	0
Total Current Asset		20	0
Short Term Creditors		(20)	0
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		2	2
Endowment Funds		2	2
Unrestricted Income Funds		0	0
Total Funds		2	2

Lucastes Avenue Open Space - Registration Number 233890
Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP.

2. Endowment

The land and buildings of the Charity represent the permanent endowment of the Charity.

3. Details of Movements on Assets

Launch Internet Explorer Browser.Ink

	<i>Freehold Land & Buildings 2007/08 £</i>	<i>Freehold Land & Buildings 2006/07 £</i>
Asset Cost or Valuation		
Balance brought forward	2	2
Additions	0	0
Revaluations	0	0
Disposals	0	0
Balance carried forward	2	2
Accumulated Depreciation		
Balance brought forward	0	0
Disposals	0	0
Revaluation	0	0
Charge for year	0	0
Balance carried forward	0	0
Net Book Value Brought forward	2	2
Net Book Value Carried forward	2	2

- Depreciation is not applicable.

4. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

Lucastes Avenue Open Space - Registration Number 233890
Notes to the Accounts

6. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year 2007/08 £</i>	<i>Amounts falling due within one year 2006/07 £</i>
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	20	0
Accrued Income		
Total	20	0

- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

7. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year 2007/08 £</i>	<i>Amounts falling due within one year 2006/07 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(20)	(901)
Deferred Income		
Total	(20)	0

7. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

**West Common Public Walk and Pleasure Ground - Registration
Number 305324**

Statement of Financial Activities for the year ended 31st March 2008

	<i>Unrestricted Funds</i> £	<i>Endowment Funds</i> £	<i>2007/08</i> £	<i>2006/07</i> £
<i>Incoming Resources</i>				
Incoming Resources from Donors:	559		559	1428
<i>Total incoming resources</i>	559	0	559	1,428
<i>Expenditure</i>				
Direct Charitable Expenditure:				
Maintenance and Insurance	559		559	1428
Audit Fee			0	0
<i>Total expenditure</i>	559	0	559	1,428
Transfer Between Funds			0	0
<i>Net Incoming/(Outgoing) Resources</i>	0	0	0	0
<i>Unrealised Gains/(Losses) on Tangible Fixed Assets:</i>				
Assets Revalued			0	0
<i>Net Movement in Funds</i>	0	0	0	0
<i>Fund Balances Brought Forward</i>	0	1	1	1
<i>Fund Balances Carried Forward</i>	0	1	1	1

**West Common Public Walk and Pleasure Ground - Registration
Number 305324
Balance Sheet as at 31st March 2008**

	Notes	2007/08 £	2006/07 £
Fixed Assets			
Tangible Assets		1	1
Total Fixed Assets	3	1	1
Current Assets			
Debtors		0	0
Creditors prepayment (receipts in advance)		35	0
Total Current Asset		35	0
Short Term Creditors		(35)	0
Net Current Assets/(Liabilities)		0	0
Total Assets Less Current Liabilities		1	1
Endowment Funds		1	1
Unrestricted Income Funds		0	0
Total Funds		1	1

**West Common Public Walk and Pleasure Ground - Registration
Number 305324
Notes to the Accounts**

1. Basis of Accounting

These accounts have been prepared in the accruals format in accordance with the Charities SORP.

2. Endowment Funds

The land and buildings of the Charity represent the permanent endowment of the Charity.

3. Details of Movements on Assets

	<i>Freehold Land & Buildings 2007/08 £</i>	<i>Freehold Land & Buildings 2006/07 £</i>
Asset Cost or Valuation		
Balance brought forward	1	1
Additions	0	0
Revaluations	0	0
Disposals	0	0
Balance carried forward	1	1
Accumulated Depreciation		
Balance brought forward	0	0
Disposals	0	0
Revaluation	0	0
Charge for year	0	0
Balance carried forward	0	0
Net Book Value Brought forward	1	1
Net Book Value Carried forward	1	1

- Depreciation is not applicable.

4. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal.

**West Common Public Walk and Pleasure Ground - Registration
Number 305324**

Notes to the Accounts

8. Debtors and Prepayments

Analysis of Debtors	<i>Amounts falling due within one year 2007/08 £</i>	<i>Amounts falling due within one year 2006/07 £</i>
Trade Debtors	0	0
Amounts due to subsidiary and associated undertakings		
Other Debtors		
Prepayments (receipts in advance)	35	0
Accrued Income		
Total	35	0

- MSDC fund any deficits or future liabilities (see creditors accruals below) This is treated as a receipt in advance in the balance sheet.

9. Creditors and Accruals

Analysis of Creditors	<i>Amounts falling due within one year 2007/08 £</i>	<i>Amounts falling due within one year 2006/07 £</i>
Loans and overdrafts		
Trade Creditors		
Amounts due to subsidiary and associated undertakings		
Other Creditors		
Accruals	(35)	0
Deferred Income		
Total	(35)	0

8. Reserves Policy

The Charity's policy is to hold no reserves. The shortfall between income generated through charitable trading and its commitments is donated by the Council (MSDC).

The Council maintains the quality and income generating capacity of the facilities and the objective of the Charity is not subject to volatile external markets, therefore, the risk that the Council would not be able to meet any future losses is minimal

Independent Examiner's Report on the Accounts

Report to:

The trustees/members of Beech Hurst Gardens, Ashurst Wood Recreation Ground, Richard Worsley (Cuckfield) Recreation Ground, St John's Park, Fairfield Recreation Ground, King George's Playing Field, Lucastes Avenue Open Space and West Common Public Walk and Pleasure Ground.

On accounts for the year ended 31st March 2008

Set out on pages 1 – 31.

Respective Responsibilities of Trustees and Examiner

As the charities' trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention.

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

***Hugh Barron PFA
10 Downside
Westdene
Brighton
BN1 5EQ
15 July 2008***